

Internal Audit Report

(to be read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return)

Name of council:	Long Buckby Parish Council		
Name of Internal Auditor:	J Goodger	Date of report:	3 May 2018
Year ending:	31 March 2018	Date audit carried out:	3 May 2018

Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the staff and management and not left for internal audit.

The council is required to take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit. Failure to take appropriate action may lead to a qualified audit opinion.

To the Chairman of the Council:

At the end of my visit I was able to sign Section 4 of the Annual Return. For your information I attach a copy of my audit trail.

The Council might consider providing Cemetery Regulations.

On my transaction spot check I noted that there was no agreement by Council to provide the civic wreath. Ensure in future this is agreed before payment.

This report is based on the evidence made available to me. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council in order to detect error or fraud. Consequently the report is limited to those matters set out above.

I would like to thank your Clerk for making all the information available and her hospitality during the visit.

Yours sincerely,

Jim Goodger

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